

ROLE OF GOVERNMENT FINANCIAL CONTROL IN NATIONAL SUSTAINABLE DEVELOPMENT

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Purpose – research of advanced forms and methods of financial control in Ukraine to creation the effective model of government financial control that meets international requirements and expectations of society.

Design/methodology/approach – research of government financial control is carried out using the methods of economic analysis and comparison.

Findings – government financial control should be reformed by taking into account European experience and legislation. Along with the traditional forms for example inspection, new innovative forms such as performance audit should be widely implemented.

Research limitations/implications – the topic of research is especially relevant in current conditions, as far as much of scientists research the problems of a system of government financial control.

Practical implications – development and supply of the author have practical application in the work of state bodies;

Originality/Value – reform of government financial control in line with EU standards will create the new system oriented on the efficient management and responsibility for the disposal of financial resources.

Keywords: government financial control, budgetary resources, performance audit, effectiveness and efficiency.

Research type: general review.